



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

**Auditor of Public Accounts  
P.O. Box 1295  
Richmond, Virginia 23218**

June 20, 2006

The Honorable Julia T. Cannon  
Chief Judge  
County of Rappahannock General District Court  
Loudoun GDC  
18 E. Market Street  
Leesburg, VA 20176

The Honorable Avelina S. Jacob  
Chief Judge  
County of Rappahannock Juvenile and  
Domestic Relations District Court  
Loudoun JDR  
18 E. Market Street  
Leesburg, VA 20176

The Honorable Burke F. McCahill, Judge  
Magistrate Supervising Authority  
Twentieth Judicial District Judicial District  
P. O. Box 550, 18 E. Market Street  
Leesburg, VA 20178

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Rappahannock District Court and the associated magistrates from the Twentieth Judicial District Judicial District for the period January 1, 2005 through March 31, 2006.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system and in the Magistrates' records; evaluate the Court's and the Magistrates' internal controls; and test compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court and the Magistrates properly stated, in all material respects, the amounts recorded and reported in the financial management system and in the Magistrates' records; no material weaknesses in the internal controls; and no instances of noncompliance with applicable laws, regulations, and policies.

We acknowledge the cooperation extended to us by the Court and the Magistrates during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:sks

cc: The Honorable Charles B. Foley, Judge  
The Honorable H. Dudley Payne, Jr., Judge  
Patricia M. Davis, Clerk  
Mr. Lawrence D. Black, Chief Magistrate  
Paul Delosh, Director of Judicial Services  
Supreme Court of Virginia